

## **Schedule G - Direct Shipper's Annual Beer Tax Report Filing Instructions**

Per N.D.C.C. § 5-01-16, a direct shipper who ships alcoholic beverages directly to an individual in North Dakota must file a tax report and send it to the Office of State Tax Commissioner. The annual tax report must be submitted on forms prescribed by the Office of State Tax Commissioner. **The Commissioner has designated "Schedule G" as the direct shipper's annual beer tax report form to be used for reporting and paying tax on beer. Direct shippers should use Schedule H when reporting and paying tax on liquor.** The Direct Shipper's beer tax report, Schedule G, is an annual report and is due on or before **January 15** of the year following the year of sale. If no sales were made, no report is necessary.

N.D.C.C. § 5-03-06 also applies for any taxes imposed by this chapter, failure to pay such tax on the date payment is due, there must be added to the tax a penalty of five percent of the total amount of the tax or five dollars, whichever is greater, plus interest of one percent of the tax per month or fraction of a month of delay, except the month the return or tax becomes due; and failing to furnish reports when required must be assessed a penalty of one hundred dollars for each day such reports are delinquent.

**For purposes of this report, the following definitions apply:**

**"Beer"** means any malt beverage containing one-half of one percent or more of alcohol by volume.

**"In bulk"** means in containers having a capacity not less than one-sixth barrel for use for the sale of malt beverages at retail.

**"Bottle or can"** means any container, regardless of the material for which made, having a capacity less than a bulk container for use for the sale of malt beverages at retail.

**"Gallon"** means US wine gallon equal to 128 ounces.

### **Schedule G Filing Instructions**

**Use the actual Schedule G report form designated for either paper or electronic filing.**

***Please Note: Calculation formulas have been provided in the highlighted fields.***

**➡ Begin with Schedule G Coversheet.**

Report Period: Enter the calendar year covered on the report in the YYYY format (i.e., 2008).

Original or Amended return: Enter "O" for original return or an "A" for amended return.

Direct Shipper Name: Enter the name you have on your N.D. Direct Shipper Permit.

Direct Shipper FEIN: Enter the company assigned 9 character Federal ID Number with no hyphens.

ND Direct Shipper Permit #: Enter your 5 character N.D. Direct Shipper Permit number.

Address, City, State, and Zip Code: Enter the Direct Shipper's mailing address using US Postal Code formatting.

Phone Number: Enter the phone number of the contact person.

Email Address: Enter the contact person's email address.

Stop here, you will return later to finish the coversheet.

➡ Next, complete the Direct Shipper's Annual Beer Tax Report – Shipments Worksheet.

*Note that the first four information fields will fill in automatically pulling information from the Schedule G coversheet when you use our Excel report form.*

Report Period: Enter the calendar year covered on the report in the YYYY format (i.e., 2008).

Direct Shipper Name: Enter the name you have on your N.D. Direct Shipper Permit.

Direct Shipper FEIN: Enter the company assigned 9 character Federal ID Number with no hyphens.

ND Direct Shipper Permit #: Enter your 5 character N.D. Direct Shipper Permit number.

For each shipment, enter:

- a. The invoice date.
- b. The invoice number.
- c. N.D. Customer's Name.
- d. N.D. Customer's Address – enter street or shipping address, then enter city name.
- e. Convert total invoiced ounces of beer sold in bottles and cans or bulk (keg) beer to gallons rounded to 2 decimal places. There is a beer package conversion chart on our web site [www.nd.gov/tax](http://www.nd.gov/tax), under Alcohol, Electronic Filing, Excel Spreadsheet Electronic Filing, Beer Package Conversion Chart.
- f. Compute the grand total volume for the report period for each category. Enter those totals in the space provided above the detailed columns in Block A and Block B. These amounts should be carried forward to the coversheet for use in computing tax due.

When multiple pages are used to complete the shipments worksheet, report the grand total for the entire report on the first page in Block A and Block B.

**DO NOT LEAVE ANY FIELD BLANK WHEN COMPLETING THE INVOICE DATE, INVOICE NUMBER, AND CUSTOMER NAME AND ADDRESS INFORMATION FIELDS.**

**For return/credit invoices, provide the same information as for sales invoices and enter volumes as credit (negative) amounts.**

➡ Next, return to the Schedule G Coversheet and complete the report

*When using the Excel file, many of the lines are automatically filled in based on information entered on the corresponding worksheets.*

- Line 1:** Enter total sales gallons from bottle and can containers carried from Block A of the shipments worksheet.
- Line 2:** Calculate tax at given rates for cans and bottles enter here (total gallons times \$.16).
- Line 3:** Enter total sales gallons from bulk (keg) containers carried from Block B of the shipments worksheet.
- Line 4:** Calculate tax at given rates for bulk beer gallons and enter here (total gallons times \$.08).
- Line 5:** Enter total Alcohol Tax Due (add lines 2 and 4).
- Line 6:** If filing an amended return, enter any previously paid tax from previously filed returns for this period.
- Line 7:** Total tax due with this report is calculated, Line 5 minus Line 6.
- Line 8:** Enter Penalty on late returns if applicable (5% of tax due or \$5.00, which ever is greater).

**Line 9:** Enter interest on late returns if applicable (1% of tax due per month except for month return is due).

**Line 10:** Enter total tax, penalty, and interest due (add lines 7, 8, and 9).

**Line 11:** Enter any credit claimed for prior returns which have been previously approved (enter positive number).

**Line 12:** Enter total amount remitted with this return (line 10 minus line 11).

Credit or Refund: Enter the letter "C" for Credit or "R" for Refund if Line 12 results in a credit balance.

**Be sure to enter the volumes in the correct category.**

**Always enter all volumes rounded to 2 decimal places.**

**Paper File Report:**

Sign and date the report.

Mail tax report along with tax payment to:

Office of State Tax Commissioner  
Alcohol Tax Section  
600 E Boulevard Ave., Dept. 127  
Bismarck, ND 58505-0599

The report and payment must be mailed by the due date to be considered timely filed.

**Electronically File Report:**

Save a copy of this year's report in the Excel format for your records.

Prepare an email to [alcoholtax@nd.gov](mailto:alcoholtax@nd.gov), enter your 5 digit direct shipper license number in the subject line, and attach the completed Schedule G report. Be sure you are sending the report in the Excel format prescribed by the Commissioner. Send only one Schedule G report per email. Electronic reports must be submitted by the due date to be considered timely filed.

A check for the tax due will need to be mailed as electronic payment is not available at this time. **A check for payment of an electronic report will require a voucher to insure that the payment can be properly matched to the electronic report.** The voucher and payment must be mailed by the due date of the return to be considered timely filed.. A voucher, in the Excel format, is included as a worksheet, page 3, of the Schedule G report form. Many of the fields on the payment voucher will fill in automatically pulling information from your Schedule G coversheet. The electronically submitted report can not actually be signed; therefore, **be sure to sign the voucher as this signature will replace the signature on your electronically filed return.** The voucher payment amount must match the amount of your check. Mail both the voucher and check to the address given above under paper file report. When your electronic report is received, our office will acknowledge receipt.

<b>Contacts:</b>	Taxpayer or Technical Assistance:	701-328-2702 701-328-3158
	E-mail Address:	<a href="mailto:alcoholtax@nd.gov">alcoholtax@nd.gov</a>
	Web Address:	<a href="http://www.nd.gov/tax">www.nd.gov/tax</a>